26 U.S.C. § 7206(1) - False Tax Return (3 counts)  Petty Minor Misde- meanor Felony	PROSELIO SIQUIJOR MANUEL  DISTRICT COURT NUMBER
PENALTY:	- TOANUS
26 U.S.C. § 7206(1) - 3 years prison, \$250,000 fine, 1 year Supervised Release, 100 assessment	CR 09 0898
	DILI DEFENDANT
PROCEEDING	IS NOT IN CUSTODY
Name of Complaintant Agency, or Person (&Title, if any)  INTERNAL REVENUE SERVICE	1) Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
person is awaiting trial in another Federal or State	2) Is a Fugitive
Court, give name of court	3) Is on Bail or Release from (show District)
	NORTHERN DISTRICT OF CALIFORNIA
this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show	
District District	IS IN CUSTODY
	4) On this charge
this is a reprosecution of charges previously dismissed	5) On another conviction  Awaiting trial on other  Fed'l State
which were dismissed on SHOW	O) L charnes
motion of:  Defense	If answer to (6) is "Yes", show name of institution
this prosecution relates to a	
pending case involving this same defendant MAGISTRATE	Has detainer Yes   If "Yes" been filed? No   give date
prior proceedings or appearance(s) CASE NO.	filed
this defendant were recorded under	DATE OF Month/Day/Year ARREST
Name and Office of Person Furnishing Information on JOSEPH P. RUSSONIELLO	Or if Arresting Agency & Warrant were not
THIS FORM  U.S. Att'y Other U.S. Agency	DATE TRANSFERRED Month/Day/Year TO U.S. CUSTODY
Name of Asst. U.S. Att'y (if assigned) THOMAS NEWMAN, AUSA, TAX DIV.	This report amends AO 257 previously submitted
	RMATION OR COMMENTS
PROCESS:  ☐ SUMMONS ☐ NO PROCESS* ☐ WARR	ANT Bail Amount:
SUMMONS INO PROCESS* WARR  If Summons, complete following:	Dall Alliount.
Arraignment   Initial Appearance *Where	defendant previously apprehended on complaint, no new summons
Defendant Address:	rant needed, since Magistrate has scheduled arraignment
Roselio Siquijor Manuel 24357 Michelson Street Hayward, CA 94545	Date/Time: Before Judge:
Comments:	
3	

# United States District Court

# FOR THE NORTHERN DISTRICT OF CALIFORNIA

**VENUE: OAKLAND** 

FILED

UNITED STATES OF AMERICA,

٧.

E-filing

CF-09

0898

ROSELIO SIQUIJOR MANUEL,

PJH



DEFENDANT(S).

### **INDICTMENT**

26 U.S.C. § 7206(1) - False Tax Return (3 counts)

A true bill.

Foreman

Filed in open court this 8th

day of

10 pt 2000

KAREN L. HOM

JOSEPH C. SPERO

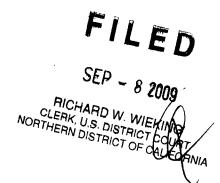
Clerk

UNITED STATES MAGISTRATE JUDGE

summons

HO 363-6000

JOSEPH P. RUSSONIELLO (CSBN 44332) United States Attorney



# E-filing

## UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA

### OAKLAND DIVISION

UNITED STATES OF AMERICA,

PH 0898

Plaintiff,

v.

ROSELIO SIQUIJOR MANUEL,

Defendant.

OAKLAND VENUE

26 U.S.C. § 7206(1): False Tax Return (THREE COUNTS)

#### INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Fraud and False Statements)

On or about May 13, 2004, in the Northern District of California,

#### ROSELIO SIQUIJOR MANUEL,

then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for 2003, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said Form 1040 he did not believe to be true and correct as to every material matter in that the said Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2003 was \$71,594 whereas, as he then and there well knew and believed, the gross receipts was more than the amount reported.

**INDICTMENT** 

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In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO: (26 U.S.C. § 7206(1) - Fraud and False Statements)

On or about April 15, 2005, in the Northern District of California,

ROSELIO SIQUIJOR MANUEL,

Income Tax Return Form 1040, for 2004, which was verified by a written declaration that it was

then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual

made under the penalties of perjury and was filed with the Internal Revenue Service, which said Form 1040 he did not believe to be true and correct as to every material matter in that the said

Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2004 was \$107,891

whereas, as he then and there well knew and believed, the gross receipts was more than the

amount reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE: (26 U.S.C. § 7206(1) - Fraud and False Statements)

On or about April 15, 2006, in the Northern District of California,

ROSELIO SIQUIJOR MANUEL,

then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for 2005, which was verified by a written declaration that it was

made under the penalties of perjury and was filed with the Internal Revenue Service, which said

Form 1040 he did not believe to be true and correct as to every material matter in that the said

Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2005 was \$122,305

amount reported.

In violation of Title 26, United States Code, Section 7206(1).

whereas, as he then and there well knew and believed, the gross receipts was more than the

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INDICTMENT

### Case4:09-cr-00898-PJH Document1 Filed09/08/09 Page5 of 5

A True Bill 9/8/09 logicinauaimendial Dated: JOSEPH P. RUSSONIELLO United States Attorned BRIAN STRETCH Chief, Criminal Section Approved as to Form THOMAS M. NEWMAN Assistant United States Attorney 

INDICTMENT